

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK**

NORTH AMERICAN SOCCER LEAGUE, LLC,

Plaintiff,

v.

UNITED STATES SOCCER FEDERATION, INC., and
MAJOR LEAGUE SOCCER, L.L.C.,

Defendants.

Case No. 1:17-cv-05495-HG

**PLAINTIFF NORTH AMERICAN SOCCER LEAGUE, LLC’S (“NASL”)
OPPOSITION TO DEFENDANT UNITED STATES SOCCER FEDERATION,
INC.’S AND DEFENDANT MAJOR LEAGUE SOCCER, L.L.C.’S NOTICES OF
TAXATION AND BILLS OF COSTS**

NASL hereby opposes Defendants' applications for costs as premature given NASL's pending motion for a new trial under Federal Rule of Civil Procedure 59.

On February 18, 2025, Defendants filed notices of taxation and bills of costs, requesting that their applications be heard "on March 4, 2025 at 10:00 a.m. or as soon thereafter as the matter may be heard." ECF Nos. 543, 544. However, on March 3, 2025, NASL filed a motion for a new trial pursuant to Federal Rule of Civil Procedure 59. ECF No. 545.

Pursuant to Local Civil Rule 54.1(a), "[c]osts will not be taxed during the pendency of any appeal, motion for reconsideration, or motion for a new trial," and "[w]ithin thirty (30) days after the determination of any appeal, motion for reconsideration, or motion for a new trial, the party seeking tax costs must file a new notice of taxation of costs."

Consequently, Defendants' application for costs should be denied as premature, as NASL's motion for a new trial is now pending. *See Pierre v. Rocco*, 2021 WL 8016757, at *1 (E.D.N.Y. Dec. 16, 2021) (explaining that court denied premature motion for costs under Local Civil Rule 54.1(a)); *Ahmad v. E. Ramapo Cent. Sch. Dist.*, 2018 WL 3222543, at *3 (S.D.N.Y. July 2, 2018) (explaining that court dismissed objections to Bill of Costs filed before conclusion of appeal to Second Circuit without prejudice); *Point 4 Data Corp. v. Tri-State Surgical Supply & Equip., Ltd.*, 2015 WL 13037562, at *19 (E.D.N.Y. Sept. 10, 2015) ("Pursuant to Local Rule 54.1, the party seeking to tax costs must file a new (and updated) notice of taxation of costs after the appeal is decided and then the opposing party will be afforded an opportunity to object to items listed in that notice.").

NASL reserves the right to object and respond substantively to Defendants' notices of taxation and bills of costs at the appropriate time.

Dated: March 3, 2025

By: s/ Jeffrey L. Kessler

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*Counsel for Plaintiff North American Soccer
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CERTIFICATE OF SERVICE

I hereby certify that, on March 3, 2025, Plaintiff North American Soccer League LLC's Opposition to Defendants' Notices of Taxation and Bills of Costs was served upon all counsel of record by operation of the Court's ECF system.

Executed on March 3, 2025.

s/ Jeffrey L. Kessler
Jeffrey L. Kessler